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w/ RCE
D. Brewer
6/11/07

Our Reference: VWS-555-A

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Karl-Heinz Kuebler & Daryl G. Harris
Serial Number: 10/628,070
Filing Date: July 25, 2003
Examiner/Art Group Unit: Thor S. Campbell/3742
Title: FLUID HEATER WITH INTEGRAL HEATER
ELEMENTS

AMENDMENT AFTER FINAL

Mail Stop: Amendment A/F
Commissioner for Patents
PO Box 1450
Alexandria, VA 22313-1450

Dear Sir:

If any charges or fees must be paid in connection with the following communication, they may be paid out of our Deposit Account No. 25-0115.

In response to the Office Action dated January 19, 2007, please make the amendments shown in the attached papers in this application in the:

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Amendments to the Abstract.

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Amendments to the Specification.

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Amendments to the Claims.

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Amendments to the Drawings.